

House Engrossed

State of Arizona
House of Representatives
Forty-sixth Legislature
Second Regular Session
2004

CHAPTER 151

HOUSE BILL 2560

AN ACT

AMENDING SECTIONS 48-252 AND 48-807, ARIZONA REVISED STATUTES; RELATING TO
FIRE DISTRICTS.

(TEXT OF BILL BEGINS ON NEXT PAGE)

1 Be it enacted by the Legislature of the State of Arizona:

2 Section 1. Section 48-252, Arizona Revised Statutes, is amended to
3 read:

4 48-252. District budgets

5 A. Each district organized under this title and not exempted by
6 subsection D shall submit the annual budget most recently adopted by the
7 district to the county board of supervisors and the county treasurer. The
8 district budget shall be prepared consistent with the annual financial
9 statements required by this article. The board of supervisors may supply
10 forms for use by districts in preparing their annual budget.

11 B. Budgets required to be submitted pursuant to this section shall be
12 submitted to the county treasurer and the board of supervisors no later than
13 July 10 of each year. If the district fails to submit a budget as required
14 by this section, any taxpayer residing in the district, the board of
15 supervisors or the county treasurer may petition the superior court in a
16 county where the district is organized to show cause why the budget has not
17 been submitted. On a failure to show cause, the court shall order the
18 district to submit the budget within ten days after judgment is entered.

19 C. If the court enters judgment against the district under this
20 section, the court may award the taxpayer, board of supervisors or county
21 treasurer reasonable attorney fees and costs associated with bringing the
22 action.

23 D. Districts organized under chapters 4, 5, 6, 17, 22, 27 and 28 of
24 this title are exempt from the requirements of this section.

25 Sec. 2. Section 48-807, Arizona Revised Statutes, is amended to read:

26 48-807. County fire district assistance tax; annual budget

27 A. The board of supervisors of a county shall LEVY, at the time of
28 levying other property taxes, levy a county fire district assistance tax on
29 the taxable property in the county of not to exceed ten cents per one hundred
30 dollars of assessed valuation. The tax levy provided for in this subsection
31 shall be a levy of secondary property taxes and shall not be subject to title
32 42, chapter 17, article 2. The county treasurer shall pay to each district
33 in the county from the proceeds of the tax an amount equal to twenty per cent
34 of the property tax levy adopted by the district for the fiscal year in which
35 the tax will be levied, except that:

36 1. The amount of assistance from the county to a fire district shall
37 be reduced as follows:

38 (a) By the dollar amount that the fire district receives from the fire
39 district assistance tax that exceeds three hundred thousand dollars from and
40 after June 30, 1992 through June 30, 1993 and of each fiscal year thereafter.

41 (b) Except as provided in paragraph 2 of this subsection, if the total
42 amount to be paid to all districts in the county under this paragraph exceeds
43 the amount to be raised by the levy of ten cents per one hundred dollars
44 assessed valuation, then the county treasurer shall pay an amount less than
45 twenty per cent of the property tax levy of each district. The amount to be

1 paid by the county treasurer to each district shall be determined by
2 multiplying the proceeds of the county fire district assistance tax against
3 the proportion that twenty per cent of the property tax levy of each district
4 bears to the total of twenty per cent of the property tax levies of all fire
5 districts in the county.

6 2. For fiscal years beginning from and after July 1, 1992, the amount
7 of assistance from the county to a fire district shall not be less than the
8 assistance provided from and after June 30, 1991 through June 30, 1992, if,
9 for the fiscal year in which the tax will be levied, the district levies a
10 tax, in addition to any tax levied under section 48-806, of three dollars per
11 one hundred dollars of assessed valuation and the assessed valuation is at
12 least ninety per cent of the assessed valuation for the 1991 tax year. This
13 paragraph does not apply to fire districts subject to the provisions of
14 paragraph 1, subdivision (a) of this subsection.

15 B. For the purpose of this subsection A OF THIS SECTION, the property
16 tax levy of the fire district shall include in lieu contributions pursuant
17 to chapter 1, article 8 of this title but shall not include property tax
18 levies to be applied to the payment of principal and interest on bonds issued
19 pursuant to section 48-806.

20 C. Notwithstanding subsection A of this section, if two or more fire
21 districts merge to form a consolidated district, the last amount received by
22 each fire district from the fire district assistance tax prior to the merger
23 shall be combined and if the combined amount exceeds three hundred thousand
24 dollars, the consolidated district may continue to receive that amount from
25 the fire district assistance tax.

26 D. If two or more fire districts merge to form a consolidated district
27 and the total of the amounts received by each fire district from the fire
28 district assistance tax is less than three hundred thousand dollars, the
29 consolidated district may continue to receive monies until its receipts total
30 three hundred thousand dollars, as prescribed in subsection A of this
31 section.

32 E. Not more than ten days after the perfection of the organization of
33 a fire district, and thereafter not later than ~~July 10~~ AUGUST 1 of each year,
34 the chief and the secretary-treasurer of the district, or if there is a
35 district board, the chairman of such THE board, shall submit to the board of
36 supervisors an estimate, certified by items, of the amount of money required
37 for the equipment and maintenance of the district for the ensuing year.

38 F. The board, based on the budget submitted by the district, shall
39 LEVY, in addition to any tax levied as provided in section 48-806, ~~levy a~~
40 ~~tax,~~ not to exceed three dollars per one hundred dollars of assessed
41 valuation, against all property situated within the district boundaries and
42 appearing upon the last assessment roll. The levy shall be made and the
43 taxes collected in the manner, at the time and by the officers provided by
44 law for the collection of general county taxes.

1 G. The county treasurer shall keep the money received from such taxes
2 in a separate fund known as the "fire district fund" of the town or
3 settlement for which collected. Any surplus remaining in the fund at the end
4 of the fiscal year shall be credited to the fire district fund of the town
5 or settlement for which collected for the succeeding fiscal year.

6 H. When a fire district has adopted a budget and the board of
7 supervisors has levied a fire district tax as provided in subsection F of
8 this section and the district has insufficient money in its fund with the
9 county treasurer to operate the district, the elected chief and the
10 secretary-treasurer, or if there is a district board, the chairman of the
11 board, ~~may, on or after July 10~~ AUGUST 1 of each year, MAY draw warrants for
12 the purposes prescribed in section 48-805 on the county treasurer, payable
13 on November 1 of that year or on April 1 of the succeeding year. The
14 aggregate amounts of the warrants may not exceed ninety per cent of the taxes
15 levied by the county for the district's current fiscal year. If the
16 treasurer cannot pay a warrant for lack of funds in the fire district fund,
17 the warrant shall be endorsed, be registered, bear interest and be redeemed
18 as provided by law for county warrants, except that the warrants are payable
19 only from the fire district fund.

APPROVED BY THE GOVERNOR APRIL 23, 2004.

FILED IN THE OFFICE OF THE SECRETARY OF STATE APRIL 23, 2004.

Passed the House March 15, 2004,

Passed the Senate April 15, 2004,

by the following vote: 55 Ayes,


by the following vote: 29 Ayes,

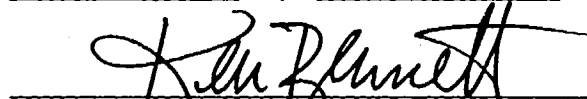
0 Nays, 5 Not Voting

0 Nays, 1 Not Voting

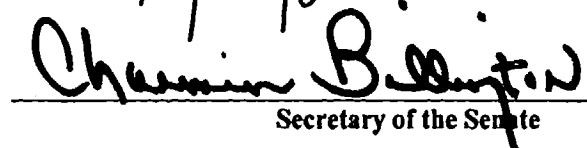


Speaker of the House
Pro Tempore


Chief Clerk of the House



President of the Senate

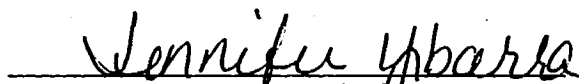

Secretary of the Senate

EXECUTIVE DEPARTMENT OF ARIZONA
OFFICE OF GOVERNOR

This Bill was received by the Governor this

19th day of April, 2004

at 2:30 o'clock P. M.


Secretary to the Governor

Approved this 23 day of

April, 2004,

at 2:10 o'clock P. M.

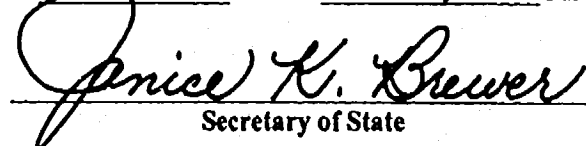

Governor of Arizona

EXECUTIVE DEPARTMENT OF ARIZONA
OFFICE OF SECRETARY OF STATE

This Bill was received by the Secretary of State

this 23 day of April, 2004,

at 3:05 o'clock P. M.


Secretary of State

H.B. 2560